

# How Does Your State Stack Up? Sensible Solutions for State Government

	Truth In Spending					Health Care			Fair and Adequate Revenues			
	Contract Budget <sup>1</sup>	Tax Expenditure Budget	Incentive Disclosure <sup>2</sup>	Job Standards <sup>2</sup>	Incentive Clawbacks <sup>2</sup>	Medicaid PDL	Medicaid Disease Management <sup>3</sup>	Medicaid Employer Disclosure <sup>4</sup>	Close Corporate Loopholes <sup>5</sup>	Partnership Income Withholding	% of Consumer Services Taxed <sup>6</sup>	Raised Income Tax
Alabama	No	No	No	Yes	No	Yes	No	Yes	Partial	Yes	22%	No
Alaska	Partial	No	No	No	No	Yes	No	No	Yes	No	NA	NA
Arizona	No	Good	No	Yes	Yes	No	Yes	Yes	Yes	No	35%	No
Arkansas	No	Fair	No	Yes	No	No	No	Yes	No	No	43%	Yes
California	No	Poor	No	Yes	Yes	Yes	Yes	No	Yes	Yes	14%	No
Colorado	Partial	No	No	Yes	No	No	Yes	No	Yes	Yes	8%	No
Connecticut	No	Good	Yes	No	Yes	No	Yes	Yes	Partial	Yes	48%	Yes
Delaware	No	Good	No	Yes	No	No	Yes	No	No	No	NA	No
Florida	No	No	No	Yes	No	Yes	Yes	Yes	No	No	37%	NA
Georgia	No	No	No	Yes	Yes	Yes	No	Yes	No	Yes	21%	No
Hawaii	Partial	No	No	No	No	No	No	Yes	Yes	No	95%	No
Idaho	No	Good	No	Yes	No	Yes	No	No	Yes	No	18%	No
Illinois	No	Good	Yes	No	Yes	Yes	Yes	Yes	Yes	No	10%	No
Indiana	No	No	No	Yes	No	Yes	Yes	No	No	Yes	14%	No
Iowa	No	Good	No	Yes	Yes	No	Yes	Yes	No	Yes	56%	No
Kansas	No	No	No	Yes	No	Yes	No	No	Yes	Yes	42%	No
Kentucky	No	Good	No	Yes	No	Yes	No	No	No	Yes	17%	No
Louisiana	Yes	Good	Yes	Yes	No	Yes	Yes	No	No	Yes	33%	Yes
Maine	No	No	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	14%	No
Maryland	Partial	No	No	Yes	Yes	No	No	No	Partial	Yes	23%	No
Massachusetts	No	Good	No	No	No	Yes	No	Yes	Partial	No	11%	Yes
Michigan	Partial	Good	No	Yes	Yes	No	No	No	No	Yes	15%	No
Minnesota	No	Good	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	40%	No
Mississippi	No	No	No	Yes	No	Yes	Yes	No	Partial	No	44%	No
Missouri	No	Good	No	Yes	No	No	Yes	No	No	Yes	17%	No
Montana	No	Good	No	Yes	No	Yes	Yes	Yes	Yes	Yes	NA	No
Nebraska	No	Good	Yes	Yes	Yes	No	No	No	Yes	Yes	45%	Yes
Nevada	No	No	No	Yes	Yes	No	No	No	NA	No	9%	NA
New Hampshire	No	Poor	No	No	No	No	Yes	Yes	Yes	No	NA	NA
New Jersey	No	No	No	Yes	No	No	Yes	Yes	Partial	Yes	33%	Yes
New Mexico	No	No	No	Yes	No	No	Yes	No	No	Yes	93%	No
New York	Partial	Good	No	Yes	No	No	Yes	No	Partial	Yes	33%	Yes
North Carolina	Partial	No	Yes	Yes	Yes	No	Yes	No	Partial	Yes	18%	Yes
North Dakota	No	Poor	Yes	No	No	No	No	No	Yes	No	16%	No
Ohio	No	Good	Yes	Yes	Yes	Yes	No	No	Partial	Yes	40%	No
Oklahoma	Partial	Fair	No	Yes	Yes	Yes	Yes	No	No	Yes	19%	Yes
Oregon	Partial	Good	No	Yes	No	Yes	No	No	Yes	No	NA	No
Pennsylvania	No	Good	No	Yes	No	No	No	No	No	Yes	33%	Yes
Rhode Island	No	No	No	Yes	No	No	Yes	No	No	Yes	17%	No
South Carolina	No	Poor	No	Yes	Yes	No	No	No	No	Yes	20%	No
South Dakota	No	No	No	Yes	No	No	Yes	No	NA	No	87%	No
Tennessee	Partial	Poor	No	Yes	No	Yes	No	Yes	No	No	40%	NA
Texas	Partial	Good	Yes	Yes	No	Yes	Yes	Yes	No	No	48%	NA
Utah	No	Poor	No	Yes	No	No	No	No	Yes	No	34%	No
Vermont	No	No	No	Yes	Yes	Yes	No	Yes	Yes	Yes	17%	No
Virginia	No	No	No	Yes	Yes	Yes	No	No	Partial	No	11%	No
Washington	Yes	Good	Yes	Yes	No	Yes	Yes	Yes	NA	No	93%	NA
West Virginia	No	Good	Yes	Yes	Yes	Yes	No	Yes	No	Yes	65%	No
Wisconsin	Partial	Good	No	Yes	No	Yes	No	Yes	No	Yes	44%	No
Wyoming	No	No	No	Yes	No	No	No	No	NA	No	37%	No

Notes:

- (1) Partial indicates the state produces a Contract Expenditure Budget that applies only to certain types of contracts or provides only summary or aggregate information.
- (2) Disclosure, job standards and clawback provisions, in those states that have them, may not apply to all development incentives granted by states.
- (3) Require disease management for Medicaid participants; some programs are disease-specific or for target groups. Other states operate programs not mandated by legislation.
- (4) States have disclosed either by law or independent report.
- (5) Indicates whether state has enacted full or partial combined reporting for its corporate income tax.
- (6) 1996 data for AK, CO and WV. Does not include service business revenue taxed in Delaware and Washington.

For more information and further details about these policies, please visit [www.afscme.org/SensibleSolutions](http://www.afscme.org/SensibleSolutions)